

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
AT CHATTANOOGA

RENE JEAN SAUZEDDE and Yael	)	
SAUZEDDE,	)	
	)	
<i>Plaintiffs,</i>	)	
v.	)	No. 1:10-mc-13
	)	<i>Edgar / Carter</i>
INTERNAL REVENUE SERVICE,	)	
	)	
<i>Defendant.</i>	)	

**ORDER**

This matter is before the court for consideration of the Report and Recommendation entered by United States Magistrate William Carter on June 8, 2010. [Court Doc. No. 3]. The Plaintiffs have filed timely objections to the Report and Recommendation in accordance with Federal Rule of Civil Procedure 72(b)(2). *See* 28 U.S.C. § 636.

Magistrate Carter concluded that Plaintiff's action should be **DISMISSED** and **CLOSED**. [Court Doc. No. 3]. This court must review the Plaintiffs' objections *de novo*. *See* Fed. R. Civ. P. 72(b)(3). Magistrate Carter determined that the Plaintiffs were "asking the Court to be a depository of their documents" without asking for any specific relief against the Internal Revenue Service ("IRS"). The Magistrate Judge noted that the court does not give advisory opinions and that plaintiffs cannot impose administrative duties of a nonjudicial nature upon a court. *See Morrison v. Olson*, 487 U.S. 654, 677 (1988); *Clinton v. Jones*, 520 U.S. 681, 700 n. 33 (1997).

Although the Plaintiffs appear to file objections to Magistrate Carter's Report and Recommendation, they do not provide citation to any legal authority demonstrating the error of Magistrate Carter's conclusions. Plaintiffs have filed a copy of the Report and Recommendation

with the handwritten words “Refused for Cause” written across the pages. The Plaintiffs direct their objections to the clerk of this court and mostly appear to object to the “false branding of our true names” and to the court’s designation of them as “PRO SE”. The objections indicate that the Plaintiffs continue in their mistaken belief that this court can be a depository for their alleged evidence against the IRS regarding the claims for unpaid taxes the IRS may have against them. As the Plaintiffs have provided no legal authority contrary to the authority cited by the magistrate judge, this court agrees with Magistrate Carter’s assessment.

The court has carefully reviewed the matter *de novo*, as well as the arguments of the parties and the relevant law. The court **AGREES** with Magistrate Carter’s recommendation. The court hereby **ACCEPTS** the **Report and Recommendation** in its entirety.

This case is hereby **DISMISSED** in its entirety with prejudice.

SO ORDERED.

ENTER this the 25<sup>th</sup> day of June, 2010.

/s/ R. Allan Edgar  
R. ALLAN EDGAR  
UNITED STATES DISTRICT JUDGE